those who are not in the service for all the appointments excluding the Commissioner of Income-tax in the Income-tax Department and select those having adequate training or experience;

(f) if the answer to the former part of sub-division (c) is in the negative, what steps have been taken by the Government to select candidates having the best training or qualification in the theory and practice of Income-tax for all the appointments in the Income-tax Department?

Rama Varmha Tampuran:—(a) No. The latter part of the question does not therefore arise.

(b) No. The latter part of the question does not therefore arise.

(c) No. The latter part of the question does not therefore arise.

(d), (e) and (f) The Member is referred to the answers given to sub-division (c) of question No. 365 and sub-divisions (c), (d) and (e) of question No. 398.

Income-tax Department—advertisement for appointment.

370. Mr. K. T. Mathew:—Will the Government be pleased to state:—

(a) whether the permanent Diwan had given any promise, made any remark or notes or sent any letter to the effect that applications would be called for the appointments in the Income-tax Department; and if so,

(b) whether applications were called for all the appointments, save that of the Commissioner of Income-tax, in the Income-tax Department; and if not,

(c) why was it not done;

(d) what difficulty the Government had in calling for applications for all the appointments in the Income-tax Department?

Rama Varmha Tampuran:—(a) No such record is forthcoming.

(b) No.

(c) and (d) The Member is referred to the answer to sub-divisions (c, d and e) of question No. 368.

Copy of order of appointment of Income-tax Officers.

371. Mr. A. Eachara Menon:—Will the Government be pleased to place on the table the Proceedings by which the Commissioner and Deputy Commissioner for Income-tax came to be appointed?

Rama Varmha Tampuran:—The notification No. 103 dated 8th June 1933 ordering the appointments of the Commis-

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sioner and Deputy Commissioner of Income-tax is placed on the Council Table.

Mr. A Eachara Menon.—I had asked for the Proceedings of the Government. But they have placed the notification.

Rama Varmha Tampuran.—The notification is the order of the Government. It is as good as, if not better than, the Proceedings.

Mr. A. Eachara Menon.—When a new Department is instituted, will there not be a Proceedings?

Rama Varmha Tampuran.—Some times there is. But in this particular case I do not remember whether there was an order. Most probably it may not have been issued because there is provision for all this in the Regulation itself.

Applications from those in service for appointment in the Income-tax Department.

372. Mr. K. T. Mathew.—Will the Government be pleased to inform—

(a) whether any one from the service has been selected for any post save the Commissioner of Income-tax, in the Income-tax Department;

(b) whether applications have been received from all of them; and if so, when;

(c) whether the Government had informed all those who are in the service that the Government would select candidates for some of the posts in the Income-tax Department from those who are in the service; and if so,

(d) how did the Government furnish the information to all those who are in the service?

Rama Varmha Tampuran.—(a) Yes.

(b) No.

(c) No.

(d) The question does not arise.

Selection of candidates for the Income-tax Department.

373. Mr. K. T. Mathew.—Will the Government be pleased to inform what has been done by the Government to select the best candidates available for all the posts in the Income-tax Department without circumscribing the selection to those who are already in the service?

Rama Varmha Tampuran.—Government have selected the best men available, for introducing and administering Income-tax.

Mr. K. T. Mathew.—How do the Government say that they have selected the best men available? They have selected the men from the service. So the correct answer must be that they have selected the best men available from the service.

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